

# HOUSE . . . . . No. 2506

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By Miss Garry of Dracut, petition of Colleen M. Garry and Joyce A. Spiliotis relative to tax credits for persons caring for elderly relatives at home. Revenue.

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## The Commonwealth of Massachusetts

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In the Year Two Thousand and Five.

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AN ACT TO PROVIDE AN INCOME TAX EXEMPTION TO CERTAIN INDIVIDUALS  
CARING FOR ELDERLY RELATIVES.

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

1 SECTION 1. Chapter 62 of the General Laws, as appearing in  
2 the 1994 Official Edition, is hereby amended in Section 3, by  
3 adding at the end of Part B, Paragraph (b) (1), the following sub-  
4 paragraph:—

5 (D) an additional exemption of four thousand dollars if the tax-  
6 payer provided more than one-half of the support for an elderly  
7 relative who has attained the age of seventy before the taxable  
8 year; provided that the elderly relative resided with the taxpayer  
9 for more than six months of the taxable year and; provided fur-  
10 ther, that the adjusted gross income of the taxpayer does not  
11 exceed thirty thousand dollars for the year in which the exemption  
12 is being claimed.

1 SECTION 2. Chapter 62 of the General Laws, as appearing in  
2 the 1994 Official Edition, is hereby amended in Section 3, by  
3 adding at the end of Part B, paragraph (b) (2), the following sub-  
4 paragraph:—

5 (D) an additional exemption of four thousand dollars if the tax-  
6 payer provided more than one-half of the support for an elderly  
7 relative who has attained the age of seventy before the taxable  
8 year, provided that the elderly relative resided with the taxpayer  
9 for more than six months of the taxable year and; provided fur-

10 ther, that the adjusted gross income of the taxpayer does not  
11 exceed forty thousand dollars for the taxable year in which the  
12 exemption is being claimed.

1 SECTION 3. The commissioner shall adopt rules and regula-  
2 tions governing the provisions of this act that are not inconsistent  
3 with the provisions contained herein.

1 SECTION 4. The provisions of this act shall be effective for  
2 taxable years beginning January 1, 2005.